

**THE SCHOOL ADMINISTRATOR  
and Uniform Compliance Guidelines  
ISSUED BY THE STATE BOARD OF ACCOUNTS**

**Volume 121, Page 1**

**March 1993**

**ITEMS TO REMEMBER**

- March 1: Prove the Fund Ledger and Ledger of Receipts for the month of February to the control of all funds and reconcile with the depository statements. Prove all receipt accounts for each fund to total receipts for that fund. Prove the Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances to the total disbursements of the control account of the Fund Ledger. Prove all expenditure accounts within each program to the total disbursements of that program.
- March 20: Last day to report and make payment of state and county income tax withheld during February to the Department of State Revenue. (Please review Volume 100, December 1987, "The School Administrator")
- April 1: Prove all ledgers for the month ending March 31 as outlined for the month of February.
- April 9: Good Friday - Legal Holiday (IC 1-1-9-1)
- April 15: On or before this date the board of school trustees of the school corporation located wholly or partially within the county and having the greatest taxable valuation of any school corporation in the county shall select one of its members to serve as a member of the County Board of Tax Adjustment (IC 6-1.1-29-1). IC 6-1.1-29-9 provides that the county council may adopt an ordinance to abolish the County Board of Tax Adjustment. The ordinance must be adopted by July 1 and may not be rescinded in the year it is adopted.
- April 15: State Teachers' Retirement Fund Form E R-3 (Employing Officials' Report of Teacher Contribution Deductions for the third quarter of 1992-1993 school year) is due in the office of State Teachers' Retirement Fund Board. IC 21-6.1-7-9 provides "If the treasurer of a school corporation or the township trustee fails to make the reports as required in section 7 or 8 of this chapter, the school corporation which that officer serves is ineligible to receive any distribution of money from the state for school purposes until the reports and payments are received and approved by the board."

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**ITEMS TO REMEMBER**

(Continued)

- April 20: Last day to report and make payment of state and county income tax withheld during March to Department of State Revenue, Indiana Government Center North, Indianapolis. Please review Volume 100, December 1987, "The School Administrator."
- April 30: Last day to file federal quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the first quarter of 1993.
- May 1: Prove all ledgers for the month ending April 30 as outlined for the month of February.
- May 1: School corporations not wishing to renew teachers' contracts (non-permanent teachers) for the 1993-94 school year shall notify such teachers not later than May 1, 1993 in writing, delivered in person or mailed by registered or certified mail, that such teachers' contracts will not be renewed for the succeeding school year. Any teacher so notified may request a written statement showing reasons for dismissal (IC 20-6.1-4-14).
- May 20: Last day to report and make payment of state and county income tax withheld during February to Department of Revenue, Indiana Government Center North, Indianapolis. Please review Volume 100, December 1987, "The School Administrator."
- May 31: Memorial Day - Legal Holiday (IC 1-1-9-1).

**CONTRACTS**

One of the steps in a regular examination of the financial records and accounts of a local governmental unit by the State Board of Accounts is a review of the various contracts entered into by the governing body of the unit for the unit's benefit. In some instances, the review of construction contracts, construction manager contracts, lease-rental agreements, personnel contracts, transportation contracts, etc. discloses clauses and instances where these contract provisions result in the unit's making payments from public funds for unauthorized purposes or for which there is no comparable value received for the unit.

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We would suggest that before a governing body approves or signs a contract for any purpose, whether it be major or minor in nature, the members review the contract very closely for such flaws. An advisable procedure for the governing body, and often financially beneficial to the unit is to have persons experienced in such contractual functions review the contract before board approval. Naturally, the attorney for the unit should review the contract for legality as well as content before the contract is approved and signed by the board.

**RATES FOR LEGAL ADVERTISING**

Attached is a copy of the table of rates for legal advertising for the year 1993. This table shows the price per line and per insertion. The rates shown in the table became effective January 1, 1993 and are the established rates for all legal advertising by local governmental units in the State of Indiana.

**INVESTMENTS - REPURCHASE AGREEMENTS**

Official Opinion No. 82-13 as issued by the Attorney General on August 30, 1982 concluded that local units of government may invest any and all available funds under their control in repurchase agreements with any financial institution under the provisions of IC 5-13-1-2 (now IC 5-13-9):

1. Without regard to whether or not the financial institution is a duly designated depository, and
2. Without regard to investing on a pro rata basis.

We suggest you review the opinion with the attorney for the school corporation and with administrators of your local depositories. We would also suggest that you consider the possible uninsured nature of these investments under the state's Public Deposits Insurance Fund, IC 5-13-9-7, when removed from the pro rata balance in the unit's designated depositories. We also suggest to assure receiving the prescribed investment, the repurchase agreement should:

- (1) Vest title of the securities in the name of the school corporation;
- (2) Describe the specific securities acquired; and,
- (3) Represent a safekeeping receipt for the securities so acquired.

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**VENDOR CLAIMS**

IC 20-5-3-1(c) describes the duties of the Treasurer of the school corporation. In addition to serving as the official custodian of all funds of the school corporation and being responsible for the proper safeguarding and accounting for all such funds, the Treasurer must issue an official receipt for any moneys received and deposit such moneys in accordance with the laws governing the deposit of public funds. The Treasurer also has the responsibility to issue all checks in payment of expenses lawfully incurred on behalf of the school corporation, but, except as otherwise provided by law, shall issue such checks only after proper allowance or approval by the governing body. No allowance or approval shall be required by the governing body for amounts lawfully due in payment of indebtedness or in payment of amounts due the State of Indiana, the United States Government or their agencies and instrumentalities.

IC 20-5-3-1 further provides that payment for those purchases of one hundred dollars (\$100) or less may be claimed by the vendor by filing a properly itemized invoice with the school corporation.

We have consistently advised school corporations and various companies that IC 20-5-3-1 provides that a certified invoice may be accepted in lieu of a signed claim form for purchases in excess of one hundred dollars (\$100) if the invoice is properly itemized, and bears the following certificate as required by IC 5-11-10-1.

"I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due, after allowing all just credits and that no part of the same has been paid."

Date \_\_\_\_\_, 19\_\_\_\_ Claimant \_\_\_\_\_ Title \_\_\_\_\_  
(Signature)

The certificate should be affixed to the itemized invoice in a permanent manner. We have suggested computer printing, rubber stamps and typing on the face of the invoice as acceptable methods.

You will find the approved language for the verification to be identical to the vendor's certification on the present claim form as prescribed.

IC 5-11-10-1 also provides that claims rendered by a public utility for electric, gas, steam, water or telephone services, the charges for which are regulated by a governmental body, or claims for services rendered by publicly owned or publicly operated utilities need not be certified; that is, signed by the vendor. Since these utility billings do not require the signature of the vendor and since IC 20-5-2-2(18) authorizes the board to approve payment of these

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**VENDOR CLAIMS**

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billings after they are paid by the Treasurer, (if the board does not meet before the due date), there is no procedural reason for being delinquent on the payment of utility bills. The same is true in relation to the deposit with state or federal agencies of payroll deductions and affiliated employer matching requirements. Documents supporting such payments must be firmly attached to a claim form and then presented to the board, at its next regular meeting, for ratification of the Treasurer's action.

Itemized invoices for purchases of \$100 or less and itemized and verified invoices exceeding \$100 must also be firmly attached to a prescribed claim form for presentation to and allowance by the school board as a means of tracking the documents through the accounting system.

The provision for the vendor filing a certified and itemized invoice in lieu of a signed claim would also apply to the Extra-Curricular Account used with the existing accounting system. Official Opinion No. 13 of the Office of the Attorney General in 1968 concluded that such certified invoices fulfilled the needs of the same general law referred to above.

**PUBLIC RECORDS**

IC 5-14-3-1 provides "A fundamental philosophy of the American constitutional form of representative government is that government is the servant of the people and not their master. Accordingly, it is the public policy of the state that all persons are entitled to full and complete information regarding the affairs of government and the official acts of those who represent them as public officials and employees. This chapter shall be liberally construed to implement this policy and place the burden of proof for the nondisclosure of a public record on the public agency that would deny access to the record and not on the person seeking to inspect and copy the record."

Most records of public offices are public property and may be examined by any citizen of the school corporation, unless the law specifically provides the records are confidential. Any person may inspect and copy the public records of any public agency. Such request for inspection or copying must identify with reasonable particularity the record being requested and at the discretion of

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**PUBLIC RECORDS**

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the school corporation in accordance with IC 5-14-3-3, be in writing on or in a form provided by the school corporation.

No request may be denied because the person making the request refuses to state the purpose of the request, unless such condition is required by statute. (IC 5-14-3-3)

A public agency may not deny or interfere with a person's right to inspect or copy public records. The public agency shall either provide the requested copies to the person requesting such copies or allow the person to make copies on the agency's equipment.

The public agency may charge a fee for such copies, not to exceed the actual cost of copying the records and in accordance with IC 5-14-3-8.

IC 5-14-3-4 contains an extensive listing of those records which are (or could) be held to be confidential. All school officials are urged to review the law to ensure the school corporation's policy on such records is in compliance with the statute. The school corporation attorney should be consulted in various situations regarding questions concerning specific records.

A school corporation determining to deny access to a public record to a person for any reason should refer to the provisions of IC 5-14-3-9. A person who has been denied the right to inspect or copy a public record may file an action in circuit or superior court to compel the school corporation to permit the individual to inspect and copy the public record.

# RATES for LEGAL ADVERTISING

Effective January 1, 1993

The following rates, effective January 1, 1993, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

<b>7 Em Column</b>				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.202	0.302	0.403	0.504
6	0.185	0.277	0.369	0.462
6.5	0.171	0.256	0.341	0.426
7	0.158	0.238	0.316	0.396
7.5	0.148	0.222	0.295	0.370
8	0.139	0.208	0.277	0.347
9	0.123	0.185	0.246	0.308
10	0.111	0.166	0.221	0.277
12	0.092	0.139	0.185	0.231
Rate / Square	3.30	4.95	6.59	8.25

<b>7.4 Em Column</b>				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.213	0.320	0.426	0.533
6	0.195	0.293	0.390	0.488
6.5	0.180	0.270	0.360	0.451
7	0.167	0.251	0.334	0.419
7.5	0.156	0.234	0.312	0.391
8	0.147	0.220	0.293	0.366
9	0.130	0.195	0.260	0.326
10	0.117	0.176	0.234	0.293
12	0.098	0.147	0.195	0.244
Rate / Square	3.30	4.95	6.59	8.25

<b>7.83 Em Column</b>				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.226	0.338	0.450	0.564
6	0.207	0.310	0.413	0.517
6.5	0.191	0.286	0.381	0.477
7	0.177	0.266	0.354	0.443
7.5	0.165	0.248	0.330	0.413
8	0.155	0.233	0.310	0.388
9	0.138	0.207	0.275	0.345
10	0.124	0.186	0.248	0.310
12	0.103	0.155	0.206	0.258
Rate / Square	3.30	4.95	6.59	8.25

<b>8 Em Column</b>				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.230	0.346	0.460	0.576
6	0.211	0.317	0.422	0.528
6.5	0.195	0.292	0.389	0.487
7	0.181	0.272	0.362	0.453
7.5	0.169	0.253	0.337	0.422
8	0.158	0.238	0.316	0.396
9	0.141	0.211	0.281	0.352
10	0.127	0.190	0.253	0.317
12	0.106	0.158	0.211	0.264
Rate / Square	3.30	4.95	6.59	8.25

**8.2 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.236	0.354	0.472	0.590
6	0.216	0.325	0.432	0.541
6.5	0.200	0.300	0.399	0.500
7	0.186	0.278	0.371	0.464
7.5	0.173	0.260	0.346	0.433
8	0.162	0.244	0.324	0.406
9	0.144	0.216	0.288	0.361
10	0.130	0.195	0.259	0.325
12	0.108	0.162	0.216	0.271
Rate / Square	3.30	4.95	6.59	8.25

**8.3 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.239	0.359	0.477	0.598
6	0.219	0.329	0.438	0.548
6.5	0.202	0.303	0.404	0.506
7	0.188	0.282	0.375	0.470
7.5	0.175	0.263	0.350	0.438
8	0.164	0.247	0.328	0.411
9	0.146	0.219	0.292	0.365
10	0.131	0.197	0.263	0.329
12	0.110	0.164	0.219	0.274
Rate / Square	3.30	4.95	6.59	8.25

**8.4 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.242	0.363	0.483	0.605
6	0.222	0.333	0.443	0.554
6.5	0.205	0.307	0.409	0.512
7	0.190	0.285	0.380	0.475
7.5	0.177	0.266	0.354	0.444
8	0.166	0.249	0.332	0.416
9	0.148	0.222	0.295	0.370
10	0.133	0.200	0.266	0.333
12	0.111	0.166	0.221	0.277
Rate / Square	3.30	4.95	6.59	8.25

**8.5 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.245	0.367	0.489	0.612
6	0.224	0.337	0.448	0.561
6.5	0.207	0.311	0.414	0.518
7	0.192	0.289	0.384	0.481
7.5	0.180	0.269	0.358	0.449
8	0.168	0.252	0.336	0.421
9	0.150	0.224	0.299	0.374
10	0.135	0.202	0.269	0.337
12	0.112	0.168	0.224	0.281
Rate / Square	3.30	4.95	6.59	8.25

**8.6 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.248	0.372	0.495	0.619
6	0.227	0.341	0.453	0.568
6.5	0.210	0.314	0.419	0.524
7	0.195	0.292	0.389	0.487
7.5	0.182	0.272	0.363	0.454
8	0.170	0.255	0.340	0.426
9	0.151	0.227	0.302	0.378
10	0.136	0.204	0.272	0.341
12	0.114	0.170	0.227	0.284
Rate / Square	3.30	4.95	6.59	8.25

**8.75 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.252	0.378	0.503	0.630
6	0.231	0.347	0.461	0.578
6.5	0.213	0.320	0.426	0.533
7	0.198	0.297	0.395	0.495
7.5	0.185	0.277	0.369	0.462
8	0.173	0.260	0.346	0.433
9	0.154	0.231	0.308	0.385
10	0.139	0.208	0.277	0.347
12	0.116	0.173	0.231	0.289
Rate / Square	3.30	4.95	6.59	8.25



**8.8 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.253	0.380	0.506	0.634
6	0.232	0.348	0.464	0.581
6.5	0.214	0.322	0.428	0.536
7	0.199	0.299	0.398	0.498
7.5	0.186	0.279	0.371	0.465
8	0.174	0.261	0.348	0.436
9	0.155	0.232	0.309	0.387
10	0.139	0.209	0.278	0.348
12	0.116	0.174	0.232	0.290
Rate / Square	3.30	4.95	6.59	8.25

**8.9 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.256	0.384	0.512	0.641
6	0.235	0.352	0.469	0.587
6.5	0.217	0.325	0.433	0.542
7	0.201	0.302	0.402	0.503
7.5	0.188	0.282	0.375	0.470
8	0.176	0.264	0.352	0.441
9	0.157	0.235	0.313	0.392
10	0.141	0.211	0.282	0.352
12	0.117	0.176	0.235	0.294
Rate / Square	3.30	4.95	6.59	8.25

**9 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.259	0.389	0.518	0.648
6	0.238	0.356	0.474	0.594
6.5	0.219	0.329	0.438	0.548
7	0.204	0.305	0.407	0.509
7.5	0.190	0.285	0.380	0.475
8	0.178	0.267	0.356	0.446
9	0.158	0.238	0.316	0.396
10	0.143	0.214	0.285	0.356
12	0.119	0.178	0.237	0.297
Rate / Square	3.30	4.95	6.59	8.25

**9.3 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.268	0.402	0.535	0.670
6	0.246	0.368	0.490	0.614
6.5	0.227	0.340	0.453	0.567
7	0.210	0.316	0.420	0.526
7.5	0.196	0.295	0.392	0.491
8	0.184	0.276	0.368	0.460
9	0.164	0.246	0.327	0.409
10	0.147	0.221	0.294	0.368
12	0.123	0.184	0.245	0.307
Rate / Square	3.30	4.95	6.59	8.25

**9.5 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.274	0.410	0.546	0.684
6	0.251	0.376	0.501	0.627
6.5	0.232	0.347	0.462	0.579
7	0.215	0.322	0.429	0.537
7.5	0.201	0.301	0.401	0.502
8	0.188	0.282	0.376	0.470
9	0.167	0.251	0.334	0.418
10	0.150	0.226	0.301	0.376
12	0.125	0.188	0.250	0.314
Rate / Square	3.30	4.95	6.59	8.25

**9.6 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.276	0.415	0.552	0.691
6	0.253	0.380	0.506	0.634
6.5	0.234	0.351	0.467	0.585
7	0.217	0.326	0.434	0.543
7.5	0.203	0.304	0.405	0.507
8	0.190	0.285	0.380	0.475
9	0.169	0.253	0.337	0.422
10	0.152	0.228	0.304	0.380
12	0.127	0.190	0.253	0.317
Rate / Square	3.30	4.95	6.59	8.25

**9.9 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.285	0.428	0.569	0.713
6	0.261	0.392	0.522	0.653
6.5	0.241	0.362	0.482	0.603
7	0.224	0.336	0.447	0.560
7.5	0.209	0.314	0.418	0.523
8	0.196	0.294	0.391	0.490
9	0.174	0.261	0.348	0.436
10	0.157	0.235	0.313	0.392
12	0.131	0.196	0.261	0.327
Rate / Square	3.30	4.95	6.59	8.25

**10 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.288	0.432	0.575	0.720
6	0.264	0.396	0.527	0.660
6.5	0.244	0.366	0.487	0.609
7	0.226	0.339	0.452	0.566
7.5	0.211	0.317	0.422	0.528
8	0.198	0.297	0.395	0.495
9	0.176	0.264	0.351	0.440
10	0.158	0.238	0.316	0.396
12	0.132	0.198	0.264	0.330
Rate / Square	3.30	4.95	6.59	8.25

**10.5 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.302	0.454	0.604	0.756
6	0.277	0.416	0.554	0.693
6.5	0.256	0.384	0.511	0.640
7	0.238	0.356	0.474	0.594
7.5	0.222	0.333	0.443	0.554
8	0.208	0.312	0.415	0.520
9	0.185	0.277	0.369	0.462
10	0.166	0.249	0.332	0.416
12	0.139	0.208	0.277	0.347
Rate / Square	3.30	4.95	6.59	8.25

**11 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.317	0.475	0.633	0.792
6	0.290	0.436	0.580	0.726
6.5	0.268	0.402	0.535	0.670
7	0.249	0.373	0.497	0.622
7.5	0.232	0.348	0.464	0.581
8	0.218	0.327	0.435	0.545
9	0.194	0.290	0.387	0.484
10	0.174	0.261	0.348	0.436
12	0.145	0.218	0.290	0.363
Rate / Square	3.30	4.95	6.59	8.25

**11.25 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.324	0.486	0.647	0.810
6	0.297	0.446	0.593	0.743
6.5	0.274	0.411	0.547	0.685
7	0.255	0.382	0.508	0.636
7.5	0.238	0.356	0.474	0.594
8	0.223	0.334	0.445	0.557
9	0.198	0.297	0.395	0.495
10	0.178	0.267	0.356	0.446
12	0.149	0.223	0.297	0.371
Rate / Square	3.30	4.95	6.59	8.25

**11.5 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.331	0.497	0.661	0.828
6	0.304	0.455	0.606	0.759
6.5	0.280	0.420	0.560	0.701
7	0.260	0.390	0.520	0.651
7.5	0.243	0.364	0.485	0.607
8	0.228	0.342	0.455	0.569
9	0.202	0.304	0.404	0.506
10	0.182	0.273	0.364	0.455
12	0.152	0.228	0.303	0.380
Rate / Square	3.30	4.95	6.59	8.25

**12 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.346	0.518	0.690	0.864
6	0.317	0.475	0.633	0.792
6.5	0.292	0.439	0.584	0.731
7	0.272	0.407	0.542	0.679
7.5	0.253	0.380	0.506	0.634
8	0.238	0.356	0.474	0.594
9	0.211	0.317	0.422	0.528
10	0.190	0.285	0.380	0.475
12	0.158	0.238	0.316	0.396
Rate / Square	3.30	4.95	6.59	8.25

**12.2 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.351	0.527	0.702	0.878
6	0.322	0.483	0.643	0.805
6.5	0.297	0.446	0.594	0.743
7	0.276	0.414	0.551	0.690
7.5	0.258	0.386	0.515	0.644
8	0.242	0.362	0.482	0.604
9	0.215	0.322	0.429	0.537
10	0.193	0.290	0.386	0.483
12	0.161	0.242	0.322	0.403
Rate / Square	3.30	4.95	6.59	8.25

**12.4 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.357	0.536	0.713	0.893
6	0.327	0.491	0.654	0.818
6.5	0.302	0.453	0.603	0.755
7	0.281	0.421	0.560	0.701
7.5	0.262	0.393	0.523	0.655
8	0.246	0.368	0.490	0.614
9	0.218	0.327	0.436	0.546
10	0.196	0.295	0.392	0.491
12	0.164	0.246	0.327	0.409
Rate / Square	3.30	4.95	6.59	8.25

**12.41 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.357	0.536	0.714	0.894
6	0.328	0.491	0.654	0.819
6.5	0.302	0.454	0.604	0.756
7	0.281	0.421	0.561	0.702
7.5	0.262	0.393	0.523	0.655
8	0.246	0.369	0.491	0.614
9	0.218	0.328	0.436	0.546
10	0.197	0.295	0.393	0.491
12	0.164	0.246	0.327	0.410
Rate / Square	3.30	4.95	6.59	8.25

**12.5 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.360	0.540	0.719	0.900
6	0.330	0.495	0.659	0.825
6.5	0.305	0.457	0.608	0.762
7	0.283	0.424	0.565	0.707
7.5	0.264	0.396	0.527	0.660
8	0.248	0.371	0.494	0.619
9	0.220	0.330	0.439	0.550
10	0.198	0.297	0.395	0.495
12	0.165	0.248	0.330	0.413
Rate / Square	3.30	4.95	6.59	8.25

**13 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.374	0.562	0.748	0.936
6	0.343	0.515	0.685	0.858
6.5	0.317	0.475	0.633	0.792
7	0.294	0.441	0.587	0.735
7.5	0.275	0.412	0.548	0.686
8	0.257	0.386	0.514	0.644
9	0.229	0.343	0.457	0.572
10	0.206	0.309	0.411	0.515
12	0.172	0.257	0.343	0.429
Rate / Square	3.30	4.95	6.59	8.25

**13.5 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.389	0.583	0.776	0.972
6	0.356	0.535	0.712	0.891
6.5	0.329	0.493	0.657	0.822
7	0.305	0.458	0.610	0.764
7.5	0.285	0.428	0.569	0.713
8	0.267	0.401	0.534	0.668
9	0.238	0.356	0.474	0.594
10	0.214	0.321	0.427	0.535
12	0.178	0.267	0.356	0.446
Rate / Square	3.30	4.95	6.59	8.25

**14 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.403	0.605	0.805	1.008
6	0.370	0.554	0.738	0.924
6.5	0.341	0.512	0.681	0.853
7	0.317	0.475	0.633	0.792
7.5	0.296	0.444	0.590	0.739
8	0.277	0.416	0.554	0.693
9	0.246	0.370	0.492	0.616
10	0.222	0.333	0.443	0.554
12	0.185	0.277	0.369	0.462
Rate / Square	3.30	4.95	6.59	8.25

**14.5 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.418	0.626	0.834	1.044
6	0.383	0.574	0.764	0.957
6.5	0.353	0.530	0.706	0.883
7	0.328	0.492	0.655	0.820
7.5	0.306	0.459	0.612	0.766
8	0.287	0.431	0.573	0.718
9	0.255	0.383	0.510	0.638
10	0.230	0.345	0.459	0.574
12	0.191	0.287	0.382	0.479
Rate / Square	3.30	4.95	6.59	8.25

**15 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.432	0.648	0.863	1.080
6	0.396	0.594	0.791	0.990
6.5	0.366	0.548	0.730	0.914
7	0.339	0.509	0.678	0.849
7.5	0.317	0.475	0.633	0.792
8	0.297	0.446	0.593	0.743
9	0.264	0.396	0.527	0.660
10	0.238	0.356	0.474	0.594
12	0.198	0.297	0.395	0.495
Rate / Square	3.30	4.95	6.59	8.25

**16.5 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.475	0.713	0.949	1.188
6	0.436	0.653	0.870	1.089
6.5	0.402	0.603	0.803	1.005
7	0.373	0.560	0.746	0.933
7.5	0.348	0.523	0.696	0.871
8	0.327	0.490	0.652	0.817
9	0.290	0.436	0.580	0.726
10	0.261	0.392	0.522	0.653
12	0.218	0.327	0.435	0.545
Rate / Square	3.30	4.95	6.59	8.25

**17 Em Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.490	0.734	0.978	1.224
6	0.449	0.673	0.896	1.122
6.5	0.414	0.621	0.827	1.036
7	0.385	0.577	0.768	0.962
7.5	0.359	0.539	0.717	0.898
8	0.337	0.505	0.672	0.842
9	0.299	0.449	0.597	0.748
10	0.269	0.404	0.538	0.673
12	0.224	0.337	0.448	0.561
Rate / Square	3.30	4.95	6.59	8.25

18 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.518	0.778	1.035	1.296
6	0.475	0.713	0.949	1.188
6.5	0.439	0.658	0.876	1.097
7	0.407	0.611	0.813	1.018
7.5	0.380	0.570	0.759	0.950
8	0.356	0.535	0.712	0.891
9	0.317	0.475	0.633	0.792
10	0.285	0.428	0.569	0.713
12	0.238	0.356	0.474	0.594
Rate / Square	3.30	4.95	6.59	8.25

20 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.576	0.864	1.150	1.440
6	0.528	0.792	1.054	1.320
6.5	0.487	0.731	0.973	1.218
7	0.453	0.679	0.904	1.131
7.5	0.422	0.634	0.844	1.056
8	0.396	0.594	0.791	0.990
9	0.352	0.528	0.703	0.880
10	0.317	0.475	0.633	0.792
12	0.264	0.396	0.527	0.660
Rate / Square	3.30	4.95	6.59	8.25